

FORM F-65(UT-1)  
(10-14-2004)

# **SURVEY OF LOCAL GOVERNMENT FINANCES UTAH COUNTIES**

**FISCAL YEAR ENDED  
DECEMBER 31, 2004**

County

SEVIER COUNTY

250 NORTH MAIN

RICHFIELD, UTAH 84701

**INSTRUCTIONS - Please read separate instruction sheet BEFORE completing this report.**

## **Part I REVENUE**

### **A. TAXES**

	Amount Omit cents
Property taxes	
General fund	1,832,889
Library	
Flood control	
Municipal service areas	
Bond repayment	603,621
Assessing and collecting	766,537
Tort liability	
Other	
<b>TOTAL PROPERTY TAXES</b>	<b>2,903,047</b>
General sales and use taxes	
Mass transit tax	
County option sales tax	655,655
Local sales tax	289,561
Zoo, arts and parks (ZAP) tax	
Rural hospital tax	
<b>TOTAL GENERAL SALES AND USE TAXES</b>	
Special base sales taxes	
Transient room tax	203,132
Tourism - Transient room tax	
Tourism - Restaurant tax	162,390
Tourism - Short-term leasing	
<b>TOTAL SPECIAL BASE SALES TAXES</b>	
Licenses and permits	149,841
Fee in lieu	459,517

### **B. FEDERAL AID**

Federal payments in lieu of taxes	B30	952,493
All other Federal grants	B89	3,436,815

### **C. STATE AID**

1. Road fund allotments		969,835
2. Public welfare (including Medicaid)	C79	
3. Other State grants	C89	1,047,901
<b>4. TOTAL (Sum of lines C2 and C3 ONLY)</b>		<b>1,047,901</b>

### **D. FROM OTHER LOCAL GOVERNMENTS**

All purposes	D89	436,064
--------------	-----	---------

### **E. CHARGES AND MISCELLANEOUS REVENUE**

Hospital charges	A36	
Other fees and charges	A89	2,755,428
Special assessments	U01	
Sale of real property	U11	
Interest earnings	U20	175,941
Rents and royalties	U40	288,500
Fines and forfeitures	U99	535,302
Miscellaneous other revenue	U99	304,634

**TOTAL REVENUE (Sum of items A-E above)** → **\$15,786,056**

**CONTINUE ON PAGE 2 WITH PART II, ITEM F**

**Part II EXPENDITURES**

Please note that payments made to other governments (state or local) should NOT be included in section F, but should be reported only at section G. INTERGOVERNMENTAL EXPENDITURES.

Enter all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the first page of the instruction sheet.

**F. DIRECT**

	Salaries and wages (1)	Current expenses (2)	Construction (3)	Purchase of equipment, land, and buildings (4)
Legislative and central administration	E29 91,645	E29 55,052	F29	G29
Judicial and legal	E25 282,529	E25 233,530	F25	G25
Financial administration*	E23 454,748	E23 1,523,289	F23	G23 51,500
Planning and zoning	E29 104,042	E29 56,713	F29	G29
Police protection (sheriff)	E62 977,370	E62 1,238,886	F62	G62 576,846
Fire protection	E24 —	E24	F24	G24
Corrections	E05 871,290	E05 980,421	F05	G05
Health	E32 1,451,900	E32 3,157,751	F32	G32 148,864
Welfare (including nursing homes)	E79	E79	F79	G79
County hospital	E36	E36	F36	G36
Streets and roads	E44 266,206	E44 199,322	F44	G44 225,708
General public buildings	E31 48,059	E31 59,100	F31	G31
Parks and recreation	E61 44,965	E61 246,605	F61	G61
Libraries	E52	E52	F52	G52
Natural resources	E59	E59	F59	G59
Redevelopment	E50	E50	F50	G50
Economic development	E89 123,674	E89 328,578	F89	G89
Interest on debt		I89 480,234		
All other expenditures — Specify <b>TASK FORCE</b> <b>LANDFILL</b>	E89 128,456 136,190	E89 68,928 208,111	F89	G89 14,632 10,100
Salaries and wages for force account construction	F89			
<b>TOTAL DIRECT EXPENDITURES</b>	Z00 \$4,981,073	\$8,836,520	\$	\$1,027,550

**G. INTER-  
GOVERNMENTAL  
EXPENDITURES**

	Fire (1)	Transit subsidies (2)	Health (3)	Welfare (4)	Libraries (5)	All other (5)
	L24	L94	L32	L79	L52	L89
Paid to state	\$					
Paid to other local governments	M24	M94	M32	M79	M52	M89

\*Financial administration — Include office of the finance director; auditor; comptroller; treasurer; tax assessment and collection; central accounting and purchasing services; budgeting, etc. (including related data processing and microfilming).

**Part III DEBT****H. LONG TERM GENERAL**

	Amount (Omit cents)				
	Debt outstanding beginning this fiscal year (1)	Issued during this fiscal year (2)	Retired during this fiscal year (3)	Revenue bonds outstanding end of year (4)	General obligation bonds outstanding end of year (5)
All bonded debt	19X 14,497,631	29X 3,715,000	39X 4,526,331	44X 6,490,300	41X 7,196,000
Public debt for privately owned housing, industrial or business purposes	19T	24T	34T	44T	

**I. OTHER LONG TERM GENERAL OBLIGATIONS**

	Amount (Omit cents)				
	Outstanding balance 1/1/04 (1)	Issued FY04 (2)	Retired FY04 (3)	Balance 12/31/04 (4)	Year final payment due (5)
Other debt (mortgages, notes, Federal/State loans, certificates of participation, etc.) Specify <input checked="" type="checkbox"/>					
Lease purchase agreements	270,411		G89 41,752	228,659	2010
Accrued leave liability (sick leave and vacation)				190,839	

**J. SHORT-TERM OUTSTANDING, AS OF DECEMBER 31, 2004**

	Amount (Omit cents)
Beginning of year	61V \$
End of year	64V \$

**K. GOVERNMENTAL FUNDS BALANCE, AS OF DECEMBER 31, 2004**

	Amount (Omit cents)
Restricted fund balance	60 \$ 2,812,947
Available for appropriation	70 \$ 9,785,937
Total governmental funds balance	80 \$ 12,598,884

**L. CASH AND INVESTMENTS AS OF DECEMBER 31, 2004**  
(Report all investments at book value.)

	DEBT SERVICE FUNDS Reserves held for redemption of long term debt	CAPITAL PROJECTS/ ENTERPRISE FUNDS Unexpended proceeds from bond sales	OTHER FUNDS All other funds except employee retirement funds
Cash and investments	W01 326,093	W31	W61 12,272,791

**M. DATA SUPPLIED BY**

Signature of official  Kay Kimball CPA			Include this form with audit report/ financial statement submitted to: <b>STATE AUDITOR</b> UTAH STATE CAPITOL COMPLEX EAST OFFICE BUILDING, SUITE E310 PO BOX 142310 SALT LAKE CITY, UT 84114-2310  If you have any questions about the form, call or write: <b>KENT GODFREY</b> OFFICE OF THE STATE AUDITOR UTAH STATE CAPITOL Complex EAST OFFICE BUILDING, SUITE, E310 PO BOX 142310 SALT LAKE CITY, UT 84114-2310 (801) 538-1384 or 1-800-622-1243 kgodfrey@utah.gov
Name of official (Please print)	Telephone		
KAY KIMBALL	Area code 435	Number 896-6488	
Title CPA	Date 6/16/05		